

Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for a Trade Union

Name of Trade Union:	ACCORD		
Year ended:	31 December 2019		
List no:	588T		
Head or Main Office address:	ACCORD		
	SIMMONS HOUSE		
	46 OLD BATH ROAD		
	CHARVIL, READING		
	BERKSHIRE		
Postcode	RG10 9QR		
Website address (if available)	www.accord-myunion.org		
Has the address changed during the year to which the return relates?	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	('X' in appropriate box)
General Secretary:	GED NICHOLS		
Telephone Number:	01189 341808		
Contact name for queries regarding the completion of this return	PAULA TEGG		
Telephone Number:	01189 341808		
E-mail:	paula.tegg@accordhq.org		

Please follow the guidance notes in the completion of this return

Any difficulties or problems in the completion of this return should be directed to the Certification Officer as below or by telephone to: 0330 109 3602

You should send the annual return to the following email address stating the name of the union in subject:

For Unions based in England and Wales: returns@certoffice.org

For Unions based in Scotland: ymw@tcyoung.co.uk

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Return of Members

(see notes 10 and 11)

	Number of members at the end of the year				
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	Totals
Male	6,938	757	1	46	7,742
Female	15,143	821	1	24	15,989
Other	741	32		1	774
Total	22,822	1,610	2	71	A 24,505

Number of members at end of year contributing to the General Fund

24,505

Number of members included in totals box 'A' above for whom no home or authorised address is held:

125

Change of Officers

Please complete the following to record any changes of officers during the twelve months covered by this return

Position Held	Name of Officer ceasing to hold Office	Name of Officer Appointed	Date of change
PRESIDENT	TOM HARRISON		24 January 2019
PRINCIPAL EXECUTIVE COUNCIL	JEFF GLAZER		02 July 2019

State whether the union is:

a. A branch of another trade union?

Yes

No

If yes, state the name of that other union:

N/A

b. A federation of trade unions?

Yes

No

If yes, state the number of affiliated unions:

N/A

and names:

N/A

General Fund

(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		2,463,330
From Members: Other income from members (specify)		
SUBSCRIPTION DRAW INCOME		202,964
Total other income from members		202,964
Total of all income from members		2,666,294
Investment income (as at page 12)		30,386
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	466,560	
Total of other income (as at page 4)		466,560
Total income		3,163,240
Interfund Transfers IN		
Expenditure		
Benefits to members (as at page 5)		175,390
Administrative expenses (as at page 10)		2,290,063
Federation and other bodies (specify)		
N/A		
Total expenditure Federation and other bodies		
Taxation		50,205
Total expenditure		2,515,658
Interfund Transfers OUT		
Surplus (deficit) for year		647,582
Amount of general fund at beginning of year		5,648,994
Amount of general fund at end of year		6,296,576

Analysis of income from federation and other bodies and other income

(see notes 19 and 20)

Description	£
Federation and other bodies	
N/A	
Total federation and other bodies	
Any Other Sources	
OTHER INCOME	1,372
OTHER INTEREST RECEIVABLE	99
SURPLUS ON DISPOSAL OF TANGIBLE FIXED ASSETS	5,203
UNREALISED GAIN ON FAIR VALUE MOVEMENT OF INVESTMENTS	459,886
Total other sources	466,560
Total of all other income	466,560

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation – Employment Related Issues		brought forward	
		Advisory Services	
		LEGAL ADVICE LINE	21,041
		TAX & PENSIONS LINE	62,400
Representation – Non Employment Related Issues		Other Cash Payments	
		Education and Training services	
Communications		Negotiated Discount Services	
Dispute Benefits		Other Benefits and Grants (specify)	
		DEATH BENEFIT	2,400
		BENEVOLENT FUND	500
		WILLIAM WRIGHT MEMORIAL FUND	4,300
		BUPA EXCESS CASHBACK SCHEME	84,749
carried forward		Total (should agree with figure in General Fund)	175,390

Political fund account

(see notes 24 to 33)

£

£

Political fund account 1		To be completed by trade unions which maintain their own political fund	
	Income	Members contributions and levies	
		Investment income (as at page 12)	
Other income (specify)	N/A		
		Total other income as specified	
		Total income	
Expenditure under section (82) of the Trade Union and Labour Relations (Consolidation) Act 1992 on purposes set out in section (72) (1) where consolidation of expenditures from the political funds exceeds £2,000 during the period			
	Expenditure A (as at page i)		
	Expenditure B (as at page ii)		
	Expenditure C (as at page iii)		
	Expenditure D (as at page iv)		
	Expenditure E (as at page v)		
	Expenditure F (as at page vi)		
	Non-political expenditure (as at page vii)		
		Total expenditure	
		Surplus (deficit) for year	
		Amount of political fund at beginning of year	
		Amount of political fund at the end of year (as <u>Balance Sheet</u>)	
		Number of members at end of year contributing to the political fund	
		Number of members at end of the year not contributing to the political fund	
		Number of members at end of year who have completed an exemption notice and do not contribute to the political fund	
Political fund account 2		To be completed by trade unions which act as components of a central trade union	
Income	Contributions and levies collected from members on behalf of central political fund		
	Funds received back from central political fund		
	Other income (specify)	N/A	
		Total other income as specified	
		Total income	
Expenditure	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects(specify)		
	Non-political expenditure		
		Total expenditure	
		Surplus (deficit) for year	
		Amount held on behalf of trade union political fund at beginning of year	
		Amount remitted to central political	
		Amount held on behalf of central political fund at end of year	
		Number of members at end of year contributing to the political fund	
		Number of members at end of the year not contributing to the political fund	
		Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund	

Expenditure from the political fund not falling within section 72 (1) of the trade union & labour relations (consolidation) act 1992

For expenditure not falling within section 72 (1) the required information is-

(a) the nature of each cause or campaign for which money was expended, and the total amount expended in relation to each one	£
N/A	

Total expenditure

(b) the name of each organisation to which money was paid (otherwise than for a particular cause of campaign), and the total amount paid to each one	£

Total expenditure

(c) the total amount of all other money expended	£

Total expenditure

Total of all expenditures

Analysis of administrative expenses and other outgoings excluding amounts charged to political fund accounts

(see notes 34 and 35)

		£
Administrative Expenses		
Remuneration and expenses of staff		1,188,581
Salaries and Wages included in above	1,135,923	
Auditors' fees		24,317
Legal and Professional fees		69,044
Occupancy costs		18,410
Stationery, printing, postage, telephone, etc.		46,854
Expenses of Executive Committee (Head Office)		
Expenses of conferences		22,863
Other administrative expenses (specify)		
STAFF TRAINING		5,531
MOTOR EXPENSES		4,991
HQ STAFF MEETING & TRAVEL EXPENSES		220,639
ENTERTAINING		5
BALLOT EXPENSES		5,010
CAMPAIGNS & PUBLISHING		159,894
CHARITABLE DONATIONS		11,100
BANK CHARGES		19,416
SUNDRY		1,634
INSURANCE		29,839
Other Outgoings		
Other administrative expenses continued...		
MEMBERS MEETING & TRAVEL EXPENSES		117,403
AFFILIATION FEES		115,127
MAINTENANCE, REPAIRS & IT SUPPORT		59,955
Other Outgoings		
DEPRECIATION AND AMORTISATION		68,152
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
SUBSCRIPTION DRAW PRIZES & DONATIONS		101,298
Total		2,290,063
Charged to:	General Fund (Page 3)	2,290,063
	N/A	
	Total	2,290,063

Analysis of investment income

(see notes 47 and 48)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			12,000
Dividends (gross) from:			
Equities (e.g. shares)			12,342
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			6,044
Other investment income (specify)			
			30,386
		Total investment income	30,386
		Credited to:	
		General Fund (Page 3)	30,386
		N/A	
		Political Fund	
		Total Investment Funds	30,386

Fixed assets account

(see notes 53 to 57)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold	Leasehold				
	£	£				
Cost or Valuation						
At start of year	325,860		156,751	152,127		634,738
Additions			14,316	37,474		51,790
Disposals			-52,669	-30,490		-83,159
Revaluation/Transfers						
At end of year	325,860		118,398	159,111		603,369
Accumulated Depreciation						
At start of year	168,003		110,045	107,631		385,679
Charges for year	3,813		19,860	29,698		53,371
Disposals			-46,872	-30,490		-77,362
Revaluation/Transfers						
At end of year	171,816		83,033	106,839		361,688
Net book value at end of year	154,044		35,365	52,272		241,681
Net book value at end of previous year	157,857		46,706	44,496		249,059

Analysis of investments

(see notes 58 and 59)

Quoted	All Funds Except Political Funds £	Political Fund £
Equities (e.g. Shares)		
LLOYDS BANKING GROUP ORDINARY SHARES	146,776	
Government Securities (Gilts)		
N/A - NO GOVERNMENT SECURITIES (GILTS)		
OTHER QUOTED SECURITIES: ABERDEEN MULTIDIVERSITY FUND	2,878,721	
Other quoted securities (to be specified)		
ST JAMES' PLACE	2,274,438	
ABERDEEN ASSET MANAGEMENT LIQUIDITY FUND	914	
UNITY TRUST BANK ORDINARY SHARES	250,120	
Total quoted (as Balance Sheet)	5,550,969	
Market Value of Quoted Investment	5,550,969	
Unquoted		
Equities		
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Other unquoted investments (to be specified)		
Total unquoted (as Balance Sheet)		
Market Value of Unquoted Investments		

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds	Political Funds £	Total Funds £
Income			
From Members	2,666,294		2,666,294
From Investments	30,386		30,386
Other Income (including increases by revaluation of assets)	466,560		466,560
Total Income	3,163,240		3,163,240
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	2,515,658		2,515,658
Funds at beginning of year (including reserves)	5,648,994		5,648,994
Funds at end of year (including reserves)	6,296,576		6,296,576
Assets			
Fixed Assets			241,681
Investment Assets			5,550,969
Other Assets			690,171
		Total Assets	6,482,821
Liabilities		Total Liabilities	186,245
Net Assets (Total Assets less Total Liabilities)			6,296,576

Ballots & Industrial Action- If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

(see notes 74 to 80)

Did the union hold any ballots in respect of industrial action during the return period?	<input type="text" value="No"/>
If Yes How many ballots were held: <input type="text" value="N/A"/>	
For each ballot held please complete the information below:	
Ballot 1	
Number of individual who were entitled to vote in the ballot	<input type="text"/>
Number of votes cast in the ballot	<input type="text"/>
Number of Individuals answering "Yes" to the question	<input type="text"/> ¹
Number of individuals answering "No" to the question	<input type="text"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input type="text"/> ³
	1-3 should total "Number of votes cast"
Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot	<input type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input type="text"/>
If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot	
	<input type="text"/>
Ballot 2	
Number of individual who were entitled to vote in the ballot	<input type="text"/>
Number of votes cast in the ballot	<input type="text"/>
Number of Individuals answering "Yes" to the question	<input type="text"/> ¹
Number of individuals answering "No" to the question	<input type="text"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input type="text"/> ³
	1-3 should total "Number of votes cast"
Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot	<input type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input type="text"/>
If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot	
	<input type="text"/>
Ballot 3	
Number of individual who were entitled to vote in the ballot	<input type="text"/>
Number of votes cast in the ballot	<input type="text"/>
Number of Individuals answering "Yes" to the question	<input type="text"/> ¹
Number of individuals answering "No" to the question	<input type="text"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input type="text"/> ³
	1-3 should total "Number of votes cast"
Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot	<input type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input type="text"/>
If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot	
	<input type="text"/>

Ballots & Industrial Action: If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

Ballot 4

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

1-3 should total "Number of votes cast"

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot

Ballot 5

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

1-3 should total "Number of votes cast"

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot

Ballot 6

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

1-3 should total "Number of votes cast"

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot

Ballots and Industrial Action: If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

Ballots & Industrial Action: If you have 6 or more entries for either of these, please complete the Excel Spreadsheet (see note 81)

***Categories of Nature of Trade Dispute**

A: terms and conditions of employment, or the physical conditions in which any workers require to work;

B: engagement or non-engagement, or termination or suspension of employment or the duties of employment, of one or more workers;

C: allocation of work or the duties of employment between workers or groups of workers;

D: matters of discipline;

E: a worker's membership or non-membership of a trade union;

F: facilities for officials of trade unions;

G: machinery for negotiation or consultation, and other procedures, relating to any of the above matters, including the recognition by employers or employers' associations of the right of a trade union to represent workers in such negotiation or consultation or in the carrying out of such procedures

Did Union members take industrial action during the return period in response to any inducement on the part of the Union? YES/NO

If **YES**, for each industrial action taken please complete the information below:

Industrial Action 1

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 2

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 3

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

use a continuation page if necessary

Industrial Action 4

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 5

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 6

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 7

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 8

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Ballots & Industrial Action- If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

Notes to the accounts

(see notes 82 and 83)

All notes to the accounts must be entered on or attached to this part of the return.

SEE APPENDIX AR21 A

Accounting policies

(see notes 84 and 85)

SEE APPENDIX AR21 A

Signatures to the annual return

(see notes 86 & 87)

Including the accounts and balance sheet contained in the return. Please send the return with the original signatures. Copies will not be accepted.

Secretary's Signature:	Ged Nichols	Chairman's Signature:	Carol Knowles Neil Magill
			(or other official whose position should be stated)
Name:	GED NICHOLS	Name:	CAROL KNOWLES NEIL MAGILL
Date:	28 May 2020	Date:	28 May 2020

Checklist

(see notes 88 to 89)

(please tick as appropriate)

Has the return of change of officers been completed? (see Page 2 and Note 12)	Yes	X	No	
Has the list of officers in post been completed? (see Page 2 and Note 12)	Yes	X	No	
Has the return been signed? (see Pages 23 and 25 and Notes 86 and 95)	Yes	X	No	
Has the auditor's report been completed? (see Pages 20 and 21 and Notes 2 and 77)	Yes	X	No	
Is a rule book enclosed? (see Notes 8 and 88)	Yes	X	No	
A member statement is: (see Note 80)	Enclosed		To follow	X
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes	X	To follow	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 and 103)	Yes	X	No	

ACCORD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

1. CONSTITUTION

The Union was formed on 1 August 1977. Membership is open to all employees of Lloyds Banking Group plc, which is to include any subsidiary or merged organization and any limited company or firm owned by or under the control of Lloyds Banking Group plc, or other such employers as the Principal Executive Council shall from time to time determine. The Union represents the interests of its members in all matters relating to their employment.

The Union is registered as an independent trade union affiliated to the TUC and the Scottish TUC. The Union has received its Certificate of Independence under the Trade Union and Labour Relations (Consolidation) Act 1992.

The registered office of the Union can be found on the union information page. The principal activities of the Union continued to be provision of advice, support and guidance for its members, as set by the Rules and Constitution 2018.

2. ACCOUNTING POLICIES

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland.

The presentational and functional currency of the Union is Sterling.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Union's accounting policies (see note 3).

The following principal accounting policies have been applied:

2.2 Going concern

The financial statements have been prepared on the going concern basis.

2.3 Income

Income is recognised to the extent that it is probable that the economic benefits will flow to the Union and the income can be reliably measured. Income is measured as the fair value of the consideration received or receivable, excluding discounts, rebates and other sales taxes. The following criteria must also be met before income is recognised:

Income from subscriptions is recognised in the period in which subscription is due from the member and when all of the following conditions are satisfied:

- the amount of income can be measured reliably;
- it is probable that the Union will receive the consideration due under the subscription.

ACCORD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

2. ACCOUNTING POLICIES (CONTINUED)

2.4 Intangible assets

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

All intangible assets are considered to have a finite useful life. If a reliable estimate of the useful life cannot be made, the useful life shall not exceed ten years.

2.5 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Freehold property	- 50 years
Motor vehicles	- 4 years
Fixtures and fittings	- 3-4 years

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Statement of comprehensive income.

2.6 Investment property

Investment property is carried at fair value determined annually and derived from the current market rents and investment property yields for comparable real estate, adjusted if necessary for any difference in the nature, location or condition of the specific asset. No depreciation is provided. Changes in fair value are recognised in the Statement of comprehensive income.

2.7 Valuation of investments

Investments in unlisted Union shares, whose market value can be reliably determined, are remeasured to market value at each balance sheet date. Gains and losses on remeasurement are recognised in the Statement of comprehensive income for the period. Where market value cannot be reliably determined, such investments are stated at historic cost less impairment.

Listed investments are remeasured to market value at each Balance sheet date. Gains and losses on remeasurement are recognised in profit or loss for the period.

ACCORD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

2. ACCOUNTING POLICIES (CONTINUED)

2.8 Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.9 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.10 Financial instruments

The Union only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade debtors and creditors, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received. However, if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or in case of an out-right short-term loan that is not at market rate, the financial asset or liability is measured, initially at the present value of future cash flows discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost, unless it qualifies as a loan from a director in the case of a small company, or a public benefit entity concessionary loan.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of comprehensive income.

2.11 Creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

2.12 Pensions

Defined contribution pension plan

The Union operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the Union pays fixed contributions into a separate entity. Once the contributions have been paid the Union has no further payment obligations.

The contributions are recognised as an expense in the Statement of comprehensive income when they fall due. Amounts not paid are shown in accruals as a liability in the Balance sheet. The assets of the plan are held separately from the Union in independently administered funds.

ACCORD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

2. ACCOUNTING POLICIES (CONTINUED)

2.13 Taxation

Tax is recognised in the Statement of comprehensive income, except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Union operates and generates income.

3. JUDGMENTS IN APPLYING ACCOUNTING POLICIES AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The preparation of the financial statements requires management to make judgments, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. The nature of estimation means the actual outcomes could differ from those estimates. The following judgments (apart from those involving estimates) have had the most significant effect on the amounts recognised in the financial statements:

- valuation of the investment property at open market value.
- valuation of fixed asset investments at the market value at the balance sheet date.

4. ANALYSIS OF INCOME

An analysis of income by class of business is as follows:

	2019 £	2018 £
Membership subscriptions	2,463,329	2,283,899
Rent receivable	12,000	12,000
Dividends and interest receivable	18,386	16,551
Other income	1,372	5,656
	<u>2,495,087</u>	<u>2,318,106</u>

All income arose within the United Kingdom.

5. OTHER OPERATING INCOME

	2019 £	2018 £
Subscription draw surplus	101,666	99,248
	<u>101,666</u>	<u>99,248</u>

ACCORD

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

6. AUDITORS' REMUNERATION

	2019	<i>2018</i>
	£	£
Fees payable to the Union's auditor and its associates for the audit of the Union's annual accounts	12,050	<i>12,000</i>
	12,050	<i>12,000</i>

7. EMPLOYEES

Wages, salaries and benefit costs were £1,147,447 (2018: £1,146,804). The cost of defined contribution pension scheme contributions were £52,658 (2018: £39,614). The total costs were therefore £1,200,105 (2018: £1,186,418).

The average monthly number of employees during the year was 24 (2018 - 24).

Key management compensation, including employer pension and National Insurance contributions, amounted to £164,555 (2018: £157,562).

8. TAXATION

	2019	<i>2018</i>
	£	£
CORPORATION TAX		
Current tax on surplus for the year	50,205	-
Adjustments in respect of previous periods	-	<i>(26,068)</i>
TOTAL CURRENT TAX	50,205	<i>(26,068)</i>

ACCORD

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

8. TAXATION (CONTINUED)

FACTORS AFFECTING TAX CHARGE FOR THE YEAR

The tax assessed for the year is lower than (*2018 - lower than*) the standard rate of corporation tax in the UK of 19% (*2018 - 19%*). The differences are explained below:

	2019	2018
	£	£
Profit/(loss) on ordinary activities before tax	697,787	(297,747)
Profit/(loss) on ordinary activities multiplied by standard rate of corporation tax in the UK of 19% (<i>2018 - 19%</i>)	132,580	(56,572)
EFFECTS OF:		
Non-taxable expenditure	408,090	473,786
Non-taxable income	(487,349)	(453,843)
Adjustments to tax charge in respect of prior periods	-	(26,068)
Exempt ABGH distributions	(2,345)	(1,217)
Deferred tax not recognised	(771)	37,846
TOTAL TAX CHARGE FOR THE YEAR	50,205	(26,068)

FACTORS THAT MAY AFFECT FUTURE TAX CHARGES

Deferred tax has not been recognised as any potential liability would be covered by future costs and so there would be no liability arising.

ACCORD

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

9. INTANGIBLE ASSETS

	Database £
COST	
At 1 January 2019	185,295
Additions	35,414
At 31 December 2019	<u>220,709</u>
AMORTISATION	
At 1 January 2019	14,781
Charge for the year	14,781
At 31 December 2019	<u>29,562</u>
NET BOOK VALUE	
At 31 December 2019	<u>191,147</u>
<i>At 31 December 2018</i>	<u>170,514</u>

Within intangible assets there exists a database and website with a total net book value of £191,147 (2018: £170,514) at the balance sheet date. The website element of this asset is held under construction and will not be amortised until the asset is in use. The net book value of this element is £52,262 (2018: £37,481).

Amortisation has been included within expenditure in the Statement of Comprehensive Income.

ACCORD

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

10. TANGIBLE FIXED ASSETS

	Land and buildings £	Motor vehicles £	Fixtures and fittings £	Total £
COST OR VALUATION				
At 1 January 2019	325,860	152,127	156,751	634,738
Additions	-	37,474	14,316	51,790
Disposals	-	(30,490)	(52,669)	(83,159)
At 31 December 2019	325,860	159,111	118,398	603,369
DEPRECIATION				
At 1 January 2019	168,003	107,631	110,045	385,679
Charge for the year on owned assets	3,813	29,698	19,860	53,371
Disposals	-	(30,490)	(46,872)	(77,362)
At 31 December 2019	171,816	106,839	83,033	361,688
NET BOOK VALUE				
At 31 December 2019	154,044	52,272	35,365	241,681
<i>At 31 December 2018</i>	<i>157,857</i>	<i>44,496</i>	<i>46,706</i>	<i>249,059</i>

The net book value of land and buildings may be further analysed as follows:

	2019 £	2018 £
Freehold - own occupation at cost	58,044	61,857
Freehold - investment property at valuation	96,000	96,000
	154,044	157,857

The freehold property was revalued at open market value in 2015 by an independent qualified valuer and the element relating to the investment property was incorporated into the accounts. The Principal Executive Council considers that there has been no material change in the open market value of the freehold property in the year.

ACCORD

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

10. TANGIBLE FIXED ASSETS (CONTINUED)

If the land and buildings had not been included at valuation they would have been included under the historical cost convention as follows:

	2019 £	2018 £
Cost	254,360	254,360
Accumulated depreciation	(171,816)	(168,003)
NET BOOK VALUE	82,544	86,357

11. FIXED ASSET INVESTMENTS

	Listed investments £	Unlisted investments £	Total £
COST OR VALUATION			
At 1 January 2019	110,438	4,723,617	4,834,055
Additions	7,028	250,000	257,028
Revaluations	29,310	430,576	459,886
At 31 December 2019	146,776	5,404,193	5,550,969

Listed and unlisted investments are valued using an active market valuation at the balance sheet date.

The historical cost of investments at the balance sheet date is as follows:

	2019 £	2018 £
Listed investments	121,313	114,285
Unlisted investments	4,001,024	3,751,024
	4,122,337	3,865,309

ACCORD

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

12. DEBTORS

	2019	2018
	£	£
DUE AFTER MORE THAN ONE YEAR		
Other debtors	173,781	180,877
	173,781	180,877
	2019	2018
	£	£
DUE WITHIN ONE YEAR		
Other debtors	87,500	41,815
Prepayments and accrued income	-	1,000
	87,500	42,815

13. CASH AND CASH EQUIVALENTS

	2019	2018
	£	£
Cash at bank and in hand	237,743	213,024

14. CREDITORS: Amounts falling due within one year

	2019	2018
	£	£
Corporation tax	50,205	-
Other taxation and social security	35,062	2,784
Other creditors	5,044	321
Accruals and deferred income	95,934	38,245
	186,245	41,350

ACCORD

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

15. FINANCIAL INSTRUMENTS

	2019	<i>2018</i>
	£	£
FINANCIAL ASSETS		
Financial assets measured at fair value through profit or loss	5,550,969	<i>4,834,055</i>
Financial assets that are debt instruments measured at amortised cost	261,281	<i>196,877</i>
	<u>5,812,250</u>	<i><u>5,030,932</u></i>
FINANCIAL LIABILITIES		
Financial liabilities measured at amortised cost	<u>(79,019)</u>	<i><u>(24,146)</u></i>

Financial assets measured at fair value through profit or loss consist of fixed asset investments.

Financial assets that are debt instruments measured at amortised cost consist of other debtors.

Financial liabilities measured at amortised cost consist of other creditors and some accruals.

16. RESERVES

Accumulated funds - Fair value reserve

The balance in the fair value reserve arises from the restatement of fixed asset investments to market value at the balance sheet date.

Accumulated funds - revaluation reserve

The balance in the investment property revaluation reserve is the surplus on the revaluation of the investment property in 2015.

Accumulated funds - general

The balance in the general funds represents the total remaining reserves of the Union.

17. CAPITAL COMMITMENTS

There is a commitment at the year end for payments on completion of a membership database and website development. The committed amount is £48,742 (2018: £51,600) and is payable within one year.

18. PENSION COMMITMENTS

The Union operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Union in an independently administered fund. The pension cost charge represents contributions payable by the Union to the fund and amounted to £52,658 (2018: £39,614). Contributions totalling £5,044 (2018: £321) were payable to the fund at the balance sheet date.

ACCORD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

19. RELATED PARTY TRANSACTIONS

The Union has advanced a loan to G Nichols, the General Secretary, with interest being charged at 3.2% per annum. At the year end the total outstanding was £186,904 (2018: £195,877). The total interest income recognised by the Union in respect of the loan in the year is £6,028 (2018: £6,306).

Close family members of the General Secretary are employed by the Union, making them related parties. During the year, salaries paid to these related parties amounted to £110,892 (2018: £112,943).

20. POST BALANCE SHEET EVENTS

Since the balance date, the COVID-19 (Coronavirus) pandemic has had an increasingly significant effect on individuals, businesses and organisations worldwide, including Accord. The outbreak came into widespread public knowledge in 2020. In accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland and as confirmed by the Financial Reporting Council, the emergence of the Coronavirus is a non-adjusting post balance sheet event for any entity with a year end of 31 December 2019 or earlier, so this is applicable to Accord. Therefore, assets and liabilities should not be adjusted for any potential impact of the outbreak unless the impact is so significant that the entity is no longer a going concern.

The Principal Executive Council has considered the effect on the value of the assets and liabilities of the Union since the balance sheet date, as well as actual and expected future income and expenditure and the Union's ability to continue as a going concern. Accord was due to hold its biennial Conference in April 2020, which has now had to be postponed. The Union has been able to negotiate with many of its suppliers and will be able to postpone the Conference without incurring significant additional penalties or materially affecting the value of committed costs which had been incurred by the 31 December 2019 year end. The most significant impact on the balance sheet since the balance sheet date has been on the market value of the Union's investments. However, the Union is not reliant on its investments to fund short term cash requirements and it is expected to be able to continue to operate throughout the current lockdown conditions and beyond.

Therefore Accord is considered to be a going concern and no adjustments have been made to the figures in these financial statements in respect of events since the balance sheet date.

21. CONTROLLING PARTY

The activities of the Union are controlled by the Principal Executive Council.

There is no ultimate controlling party in the current or comparative year.

Checklist for auditor's report

(see notes 90 and 96)

The checklist below is for guidance. A report is still required either set out overleaf or by way of an attached auditor's report that covers the 1992 Act requirements.

1. In the opinion of the auditors or auditor do the accounts they have audited and which are contained in this return give a true and fair view of the matters to which they related? (See section 36(1) and (2) of the 1992 Act and notes 92 and 93)

Please explain in your report overleaf or attached.

2. Are the auditors or auditor of the opinion that the union has complied with section 28 of the 1992 Act and has:

- a. kept proper accounting records with respect to its transactions and its assets and liabilities; and
- b. established and maintained a satisfactory system of control of its accounting records, its cash holding and all its receipts and remittances. (See section 36(4) of the 1992 Act set out in note 92)

Please explain in your report overleaf or attached

3. Your auditors or auditor must include in their report the following wording:

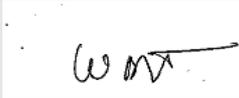
In our opinion the financial statements:

- **give a true and fair view of the matters to which they relate to.**
- **have been prepared in accordance with the requirements of the sections 28, 32 and 36 of the Trade Union and Labour Relations (consolidation) Act 1992.**

Auditor's report (continued)

SEE APPENDIX AR21 B

Signature(s) of auditor or auditors:



Name(s):

WMT

Profession(s) or Calling(s):

CHARTERED ACCOUNTANTS AND
STATUTORY AUDITORS

Address(es):

VERULAM POINT

STATION WAY

ST ALBANS

HERTFORDSHIRE

Postcode

AL1 5HE

Date

29/05/2020

Contact name for inquiries and
telephone number:

ELIZABETH IRVINE
01727 838255

N.B. When notes to the account are referred to in the auditor's report a copy of those notes must accompany this return.

ACCORD

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ACCORD

OPINION

We have audited the financial statements of Accord (the 'Union') for the year ended 31 December 2019, which comprise the Statement of comprehensive income, the Balance sheet, the Statement of changes in equity and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Union's affairs as at 31 December 2019 and of its surplus or deficit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the section 28 to 36 of the Trade Union and Labour Relations (Consolidation) Act 1992.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Union in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Council's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Council has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Union's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

OTHER INFORMATION

The Council is responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Auditors' report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

ACCORD

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ACCORD (CONTINUED)

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of the knowledge and understanding of the Union and its environment obtained in the course of the audit, we have not identified material misstatements in the Council's report.

We have nothing to report in respect of the following matters in relation to which we are required to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Council's remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

RESPONSIBILITIES OF PRINCIPAL EXECUTIVE COUNCIL

As explained more fully in the Council's responsibilities statement on page 1, the Council is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Council determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Council is responsible for assessing the Union's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Council either intends to liquidate the Union or to cease operations, or have no realistic alternative but to do so.

ACCORD

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ACCORD (CONTINUED)

AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the Union's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Council.
- Conclude on the appropriateness of the Council's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Union's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditors' report. However, future events or conditions may cause the Union to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

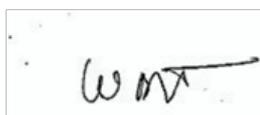
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

ACCORD

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ACCORD (CONTINUED)

USE OF OUR REPORT

This report is made solely to the Union's members, as a body, in accordance with section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992. Our audit work has been undertaken so that we might state to the Union's members those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Union and the Union's members, as a body, for our audit work, for this report, or for the opinions we have formed.



WMT

Chartered Accountants and Statutory Auditors

Verulam Point
Station Way
St Albans
Hertfordshire
AL1 5HE

Date: 11 May 2020

Membership audit certificate

made in accordance with section 24ZD of the Trade Union and Labour
Relations (Consolidation) Act 1992

(See notes 97 to 103)

At the end of the reportign period proceding the one to which this audit relates was the total membership of the trade union greater than 10,000?

Yes

If "YES" please complete SECTION ONE below or provide the equivalent information on a separate document to be submitted with the completed AR21

If "NO" please complete SECTION TWO below or provide the equivalent information on a separate document to be submitted with the completed AR21

Membership audit certificate

Section one

For a trade union with more than 10,000 members, required by section 24ZB of the 1992 Act to appoint an independent assurer

- 1 In the opinion of the assurer appointed by the trade union was the union's system for compiling and maintaining its register of the names and addresses of its members satisfactory to secure, so far as is reasonably practicable, that the entries in its register were accurate and up-to-date throughout the reporting period?

Yes

- 2 In the opinion of the assurer has he/she obtained the inforamation and explanations necessary for the performance of his/her functions?

Yes

If the answer to **either** questions 1 or 2 above is "NO" the assurer must:

- (a) set out below the assurer's reasons for stating that
- (b) provide a description of the information or explanation requested or required which has not been obtained
- (c) state whether the assurer required that information or those explanations from the union's officers, or officers of any of its branches or sections under section 24ZE of the 1992 Act
- (d) send a copy of this certificate to the Certification Officer as soon as is reasonably practicable after it is provided to the union.

Membership audit certificate (continued)

Signature of assurer	
Name	WMT
Address	VERULAM POINT STATION WAY ST ALBANS, HERTS AL1 5HF
Date	29/05/2020
Contact name and telephone number	ELIZABETH IRVINE 01727 838255

Membership audit certificate

Section two

For a trade union with no **more than 10,000 members** at the end of the reporting period preceding the one to which this audit relates.

To the best of your knowledge and belief has the trade union during this reporting period complied with its duty to compile and maintain a register of the names and addresses of its members and secured, so far as is reasonably practicable, that the entries in the register are accurate and up-to-date?

N/A

If "No" Please explain below:

N/A

Signature	
Name	
Office held	
Date	